

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

46-0001-000 MULLEN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		212.7322		218.9582		6.2260
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	74.00	12.4974	53.00	6.0448	(21.00)	(6.4526)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	184.81	23.1015	192.14	24.0174	7.33	0.9159
Adjusted Weighted Formula Students		248.3310		249.0204		0.6893
Cost Group Cost		5,949.1490		6,483.5968		534.4478
Subtotal		1,477,358.31		1,614,547.64		137,189.33
Transportation Allowance		151,828.32		147,935.76		(3,892.56)
Special Education Allowance		72,193.93		70,126.10		(2,067.83)
Total System Formula Needs		1,701,380.56		1,832,609.50		131,228.94
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		134,737,230		163,248,066		28,510,836
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,347,372.30		1,469,232.59		121,860.29
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		22,427.76		29,220.48		6,792.72
Other Actual Receipts		271,958.35		305,053.04		33,094.69
Minimum Levy Adjustment		94,316.06		0.00		(94,316.06)
Total System Formula Resources		1,736,074.47		1,803,506.11		67,431.64
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		29,103.39		29,103.39
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		22,427.76		29,220.48		6,792.72
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		(22,427.76)		0.00		22,427.76
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		0.00		58,323.86		58,323.86
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		(10,544.15)		(10,544.15)
Prior Year State Aid Correction		(10,544.15)		0.00		10,544.15
Total System State Aid		(10,544.15)		47,779.71		58,323.86

This report is being provided for information purposes only. See the "2000/01 State Aid Certification" and the "2001/02 State Aid Certification" documents for actual certification of State Aid. Some numbers may be rounded for presentation. See accompanying document "Tax Equity and Educational Opportunities Support Act, January 2001." For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at ess.nde.state.ne.us.

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47-0001-000 ST PAUL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	806.6455	764.0004	(42.6451)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	190.96 20.9246	171.40 17.5433	(19.56) (3.3813)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	827.5701	781.5438	(46.0264)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	3,748,960.99	3,762,365.77	13,404.78
Transportation Allowance	133,294.92	137,395.43	4,100.52
Special Education Allowance	273,594.63	310,374.89	36,780.26
Total System Formula Needs	4,155,850.54	4,210,136.10	54,285.56
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	190,676,403	189,841,040	(835,363)
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,906,764.03	1,708,569.36	(198,194.67)
Net Option Funding	88,789.62	47,658.78	(41,130.84)
Allocated Income Tax Funds	89,992.68	84,185.36	(5,807.31)
Other Actual Receipts	622,896.25	652,552.72	29,656.47
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,708,442.57	2,492,966.22	(215,476.35)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,447,407.97	1,717,169.87	269,761.90
Net Option Funding	88,789.62	47,658.78	(41,130.84)
Allocated Income Tax Funds	89,992.68	84,185.36	(5,807.31)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,626,190.26	1,849,014.02	222,823.76
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	8,446.84	(5,457.15)	(13,903.99)
Total System State Aid	1,634,637.10	1,843,556.87	208,919.77

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

47-0100-000 CENTURA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	635.1506	653.3960	18.2454
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	109.00 8.1367	111.31 8.2912	2.31 0.1544
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	643.2873	661.6872	18.3999
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,914,144.62	3,185,374.06	271,229.44
Transportation Allowance	122,196.75	116,907.88	(5,288.86)
Special Education Allowance	259,940.02	284,480.93	24,540.91
Total System Formula Needs	3,296,281.38	3,586,762.88	290,481.49
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	172,574,073	193,105,112	20,531,039
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,725,740.73	1,737,946.01	12,205.28
Net Option Funding	19,932.36	33,216.72	13,284.36
Allocated Income Tax Funds	67,286.66	58,458.07	(8,828.59)
Other Actual Receipts	609,491.33	635,823.69	26,332.36
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,422,451.09	2,465,444.49	42,993.40
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	873,830.30	1,121,318.39	247,488.09
Net Option Funding	19,932.36	33,216.72	13,284.36
Allocated Income Tax Funds	67,286.66	58,458.07	(8,828.59)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	961,049.32	1,212,993.18	251,943.86
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	40,607.83	40,607.83
Total System State Aid	961,049.32	1,253,601.01	292,551.69

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

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47-0103-000 ELBA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	201.1021	188.6566	(12.4456)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	56.99 8.1487	69.29 12.5147	12.30 4.3660
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	209.2508	201.1712	(8.0796)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	947,923.38	968,441.92	20,518.54
Transportation Allowance	54,213.35	52,228.55	(1,984.79)
Special Education Allowance	68,179.28	62,184.18	(5,995.10)
Total System Formula Needs	1,070,316.01	1,082,854.65	12,538.64
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	40,242,409	40,719,424	477,015
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	402,424.09	366,474.82	(35,949.27)
Net Option Funding	72,934.33	136,718.11	63,783.79
Allocated Income Tax Funds	10,665.51	8,015.06	(2,650.46)
Other Actual Receipts	159,243.44	162,834.41	3,590.97
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	645,267.37	674,042.40	28,775.03
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	425,048.64	408,812.25	(16,236.39)
Net Option Funding	72,934.33	136,718.11	63,783.79
Allocated Income Tax Funds	10,665.51	8,015.06	(2,650.46)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	508,648.48	553,545.42	44,896.94
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(13,395.86)	(41,806.09)	(28,410.23)
Total System State Aid	495,252.62	511,739.34	16,486.72

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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48-0008-000 FAIRBURY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,099.7073	1,128.3726	28.6653
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	229.00 22.3313	234.00 22.6391	5.00 0.3079
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,122.0385	1,151.0117	28.9732
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	5,082,927.10	5,540,991.13	458,064.04
Transportation Allowance	168,217.20	208,766.40	40,549.20
Special Education Allowance	375,644.00	401,673.00	26,029.00
Total System Formula Needs	5,626,788.30	6,151,430.53	524,642.24
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	288,112,930	307,294,562	19,181,632
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,881,129.30	2,765,651.06	(115,478.24)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	203,264.97	181,939.30	(21,325.68)
Other Actual Receipts	797,462.00	876,022.00	78,560.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,881,856.27	3,823,612.36	(58,243.92)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,744,932.02	2,327,818.18	582,886.15
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	203,264.97	181,939.30	(21,325.68)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,948,197.00	2,509,757.48	561,560.48
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	69,106.88	115,114.68	46,007.80
Total System State Aid	2,017,303.88	2,624,872.16	607,568.28

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

48-0300-000 TRI COUNTY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	665.7587	627.6333	(38.1254)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	79.11 3.5341	60.00 1.9461	(19.11) (1.5880)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	669.2928	629.5794	(39.7134)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	3,031,951.42	3,030,806.52	(1,144.90)
Transportation Allowance	128,726.73	133,561.73	4,835.00
Special Education Allowance	196,645.72	227,215.40	30,569.68
Total System Formula Needs	3,357,323.87	3,391,583.65	34,259.78
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	239,826,920	248,800,088	8,973,168
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,398,269.20	2,239,200.79	(159,068.41)
Net Option Funding	288,113.24	284,989.87	(3,123.37)
Allocated Income Tax Funds	88,774.34	87,296.47	(1,477.87)
Other Actual Receipts	477,293.22	516,597.82	39,304.60
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,252,450.01	3,128,084.95	(124,365.06)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	104,873.86	263,498.70	158,624.83
Net Option Funding	288,113.24	284,989.87	(3,123.37)
Allocated Income Tax Funds	88,774.34	87,296.47	(1,477.87)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	481,761.45	635,785.03	154,023.58
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(30,908.67)	(10,422.30)	20,486.37
Total System State Aid	450,852.78	625,362.73	174,509.95

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

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48-0303-000 MERIDIAN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		290.2169		279.7830		(10.4339)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	46.89	3.2039	62.08	6.4949	15.19	3.2910
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		293.4208		286.2779		(7.1429)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		1,329,220.37		1,378,147.02		48,926.65
Transportation Allowance		70,133.17		68,497.12		(1,636.05)
Special Education Allowance		134,080.28		126,617.60		(7,462.68)
Total System Formula Needs		1,533,433.81		1,573,261.74		39,827.93
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		99,394,479		98,111,586		(1,282,893)
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		993,944.79		883,004.27		(110,940.52)
Net Option Funding		167,613.05		180,525.68		12,912.63
Allocated Income Tax Funds		31,370.77		29,806.78		(1,564.00)
Other Actual Receipts		248,400.29		241,498.61		(6,901.68)
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,441,328.90		1,334,835.34		(106,493.56)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		92,104.91		238,426.41		146,321.49
Net Option Funding		167,613.05		180,525.68		12,912.63
Allocated Income Tax Funds		31,370.77		29,806.78		(1,564.00)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		70,671.09		0.00		(70,671.09)
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		361,759.83		448,758.86		86,999.04
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		27,653.13		(3,374.05)		(31,027.18)
Total System State Aid		389,412.95		445,384.81		55,971.86

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49-0032-000 TECUMSEH PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		520.4969		488.8108		(31.6861)
Limited English Proficiency Students	55.00	13.7500	10.00	2.5000	(45.00)	(11.2500)
Free Lunch/Poverty Factor	96.03	8.2941	75.35	5.1413	(20.69)	(3.1528)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		542.5410		496.4521		(46.0889)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		2,457,755.39		2,389,929.28		(67,826.11)
Transportation Allowance		55,975.85		56,272.62		296.77
Special Education Allowance		133,578.13		123,049.31		(10,528.82)
Total System Formula Needs		2,647,309.36		2,569,251.20		(78,058.16)
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		120,202,435		134,405,184		14,202,749
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,202,024.35		1,209,646.66		7,622.31
Net Option Funding		105,550.92		129,978.49		24,427.57
Allocated Income Tax Funds		69,419.54		67,582.83		(1,836.70)
Other Actual Receipts		389,218.36		401,579.36		12,361.00
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,766,213.16		1,808,787.34		42,574.18
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		881,096.20		760,463.86		(120,632.33)
Net Option Funding		105,550.92		129,978.49		24,427.57
Allocated Income Tax Funds		69,419.54		67,582.83		(1,836.70)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		1,056,066.65		958,025.19		(98,041.47)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		49,041.21		1,438.37		(47,602.84)
Total System State Aid		1,105,107.86		959,463.55		(145,644.31)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

49-0033-000 STERLING PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	271.3234	266.5006	(4.8228)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	48.00 3.7943	38.00 2.2572	(10.00) (1.5371)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	275.1178	268.7578	(6.3599)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,246,306.19	1,293,805.13	47,498.95
Transportation Allowance	54,870.18	61,164.24	6,294.06
Special Education Allowance	117,502.00	95,837.00	(21,665.00)
Total System Formula Needs	1,418,678.37	1,450,806.37	32,128.01
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	82,276,525	94,482,649	12,206,124
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	822,765.25	850,343.84	27,578.59
Net Option Funding	0.00	3,369.81	3,369.81
Allocated Income Tax Funds	31,200.01	28,291.12	(2,908.88)
Other Actual Receipts	273,692.14	223,669.52	(50,022.62)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,127,657.39	1,105,674.29	(21,983.10)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	291,020.97	345,132.08	54,111.11
Net Option Funding	0.00	3,369.81	3,369.81
Allocated Income Tax Funds	31,200.01	28,291.12	(2,908.88)
Lop Off	0.00	0.00	0.00
Stabilization Factor	44,757.94	0.00	(44,757.94)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	366,978.92	376,793.01	9,814.10
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(3,471.91)	0.00	3,471.91
Total System State Aid	363,507.01	376,793.01	13,286.01

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

49-0501-000 NEMAHA VALLEY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	279.9079	260.5840	(19.3239)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	54.00 4.8288	58.00 6.0873	4.00 1.2586
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	284.7366	266.6714	(18.0653)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,289,880.49	1,283,760.78	(6,119.71)
Transportation Allowance	82,886.40	55,005.16	(27,881.24)
Special Education Allowance	127,057.00	132,954.00	5,897.00
Total System Formula Needs	1,499,823.89	1,471,719.94	(28,103.95)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	102,251,623	102,018,037	(233,586)
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,022,516.23	918,162.33	(104,353.90)
Net Option Funding	906.02	41,881.96	40,975.94
Allocated Income Tax Funds	32,958.35	31,346.21	(1,612.13)
Other Actual Receipts	252,883.00	262,452.22	9,569.22
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,309,263.59	1,253,842.72	(55,420.87)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	190,560.30	217,877.21	27,316.92
Net Option Funding	906.02	41,881.96	40,975.94
Allocated Income Tax Funds	32,958.35	31,346.21	(1,612.13)
Lop Off	0.00	0.00	0.00
Stabilization Factor	73,797.81	0.00	(73,797.81)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	298,222.47	291,105.38	(7,117.08)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(41,375.91)	0.00	41,375.91
Total System State Aid	256,846.56	291,105.38	34,258.83

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

50-0501-000 AXTELL COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		386.8225		379.5524		(7.2701)
Limited English Proficiency Students	0.00	0.0000	0.61	0.1520	0.61	0.1520
Free Lunch/Poverty Factor	59.00	3.6862	66.00	4.7821	7.00	1.0959
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		390.5087		384.4865		(6.0222)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		1,769,036.69		1,850,924.97		81,888.28
Transportation Allowance		53,102.29		54,174.54		1,072.25
Special Education Allowance		159,975.17		140,327.27		(19,647.90)
Total System Formula Needs		1,982,114.15		2,045,426.79		63,312.64
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		163,638,836		167,743,524		4,104,688
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,636,388.36		1,509,691.72		(126,696.64)
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		42,803.48		38,081.56		(4,721.93)
Other Actual Receipts		347,704.38		315,769.62		(31,934.76)
Minimum Levy Adjustment		49,255.29		0.00		(49,255.29)
Total System Formula Resources		2,076,151.51		1,863,542.89		(212,608.62)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		181,883.89		181,883.89
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		42,803.48		38,081.56		(4,721.93)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		(42,803.48)		0.00		42,803.48
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		0.00		219,965.45		219,965.45
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		5,889.47		0.00		(5,889.47)
Total System State Aid		5,889.47		219,965.45		214,075.98

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

50-0502-000 WILCOX PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	255.5124	242.9707	(12.5416)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	50.00 4.3940	64.00 8.1737	14.00 3.7797
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	259.9064	251.1445	(8.7619)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,177,397.25	1,209,013.96	31,616.71
Transportation Allowance	73,391.00	78,196.00	4,805.00
Special Education Allowance	94,201.00	112,219.00	18,018.00
Total System Formula Needs	1,344,989.25	1,399,428.96	54,439.71
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	127,244,314	126,970,189	(274,125)
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,272,443.14	1,142,731.70	(129,711.44)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	24,739.88	25,707.05	967.16
Other Actual Receipts	192,597.00	216,299.00	23,702.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,489,780.02	1,384,737.75	(105,042.27)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	14,691.21	14,691.21
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	24,739.88	25,707.05	967.16
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	279.57	0.00	(279.57)
District Reorganization Incentive Payment	255.60	0.00	(255.60)
Total System State Aid Calculated	25,275.06	40,398.26	15,123.20
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	10.36	(1.26)	(11.62)
Total System State Aid	25,285.42	40,396.99	15,111.57

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

50-0503-000 MINDEN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		1,019.5744		1,008.2077		(11.3667)
Limited English Proficiency Students	1.00	0.2500	1.00	0.2500	0.00	0.0000
Free Lunch/Poverty Factor	164.00	11.4725	121.00	5.6236	(43.00)	(5.8490)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		1,031.2970		1,014.0813		(17.2157)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		4,671,860.27		4,881,805.64		209,945.37
Transportation Allowance		145,248.00		133,133.84		(12,114.16)
Special Education Allowance		268,614.00		383,471.00		114,857.00
Total System Formula Needs		5,085,722.27		5,398,410.48		312,688.21
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		373,586,624		394,229,852		20,643,228
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		3,735,866.24		3,548,068.67		(187,797.57)
Net Option Funding		0.00		129,015.68		129,015.68
Allocated Income Tax Funds		165,288.98		153,914.83		(11,374.15)
Other Actual Receipts		659,074.00		759,242.00		100,168.00
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		4,560,229.22		4,590,241.18		30,011.96
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		525,493.05		808,169.30		282,676.25
Net Option Funding		0.00		129,015.68		129,015.68
Allocated Income Tax Funds		165,288.98		153,914.83		(11,374.15)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		690,782.03		1,091,099.81		400,317.78
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(93,212.90)		107,092.11		200,305.01
Total System State Aid		597,569.13		1,198,191.92		600,622.79

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

51-0001-000 OGALLALA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,509.2621	1,412.7210	(96.5410)
Limited English Proficiency Students	17.00 4.2500	0.00 0.0000	(17.00) (4.2500)
Free Lunch/Poverty Factor	279.00 23.0894	277.00 25.1059	(2.00) 2.0164
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,536.6015	1,437.8269	(98.7746)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	6,960,931.54	6,921,724.67	(39,206.87)
Transportation Allowance	121,979.68	139,799.75	17,820.07
Special Education Allowance	655,974.99	673,191.44	17,216.45
Total System Formula Needs	7,738,886.21	7,734,715.85	(4,170.35)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	368,146,853	386,356,182	18,209,329
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	3,681,468.53	3,477,205.64	(204,262.89)
Net Option Funding	27,180.49	18,774.67	(8,405.82)
Allocated Income Tax Funds	320,330.92	207,085.05	(113,245.88)
Other Actual Receipts	1,463,708.74	1,627,551.09	163,842.35
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,492,688.69	5,330,616.45	(162,072.24)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,246,197.52	2,404,099.41	157,901.89
Net Option Funding	27,180.49	18,774.67	(8,405.82)
Allocated Income Tax Funds	320,330.92	207,085.05	(113,245.88)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,593,708.94	2,629,959.12	36,250.19
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	115,352.58	(169,196.45)	(284,549.03)
Total System State Aid	2,709,061.51	2,460,762.67	(248,298.84)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

51-0006-000 PAXTON CONSOLIDATED SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	275.9917	272.0212	(3.9705)
Limited English Proficiency Students	5.00 1.2500	0.00 0.0000	(5.00) (1.2500)
Free Lunch/Poverty Factor	52.00 4.5098	56.00 5.4286	4.00 0.9189
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	281.7515	277.4498	(4.3017)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	1,492,280.50	1,563,092.33	70,811.83
Transportation Allowance	72,134.98	83,432.90	11,297.92
Special Education Allowance	106,700.50	99,978.56	(6,721.94)
Total System Formula Needs	1,671,115.98	1,746,503.79	75,387.81
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	111,235,055	115,827,216	4,592,161
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,112,350.55	1,042,444.94	(69,905.61)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	31,537.97	31,316.33	(221.64)
Other Actual Receipts	293,108.26	318,277.84	25,169.58
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,436,996.78	1,392,039.11	(44,957.67)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	234,119.20	354,464.68	120,345.48
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	31,537.97	31,316.33	(221.64)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	265,657.17	385,781.01	120,123.84
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	12,045.27	12,045.27
Total System State Aid	265,657.17	397,826.28	132,169.11

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

52-0100-000 KEYA PAHA COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	164.3149	163.9927	(0.3223)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	83.00 17.1829	63.00 11.1249	(20.00) (6.0580)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	181.4978	175.1175	(6.3803)
Cost Group Cost	5,949.1490	6,483.5968	534.4478
Subtotal	1,079,757.31	1,135,391.36	55,634.06
Transportation Allowance	10,320.71	14,951.95	4,631.24
Special Education Allowance	59,615.15	85,925.57	26,310.41
Total System Formula Needs	1,149,693.17	1,236,268.89	86,575.71
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	120,840,497	126,350,682	5,510,185
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,208,404.97	1,137,156.14	(71,248.83)
Net Option Funding	57,960.83	63,993.15	6,032.32
Allocated Income Tax Funds	13,569.99	9,844.28	(3,725.71)
Other Actual Receipts	193,417.48	238,069.36	44,651.89
Minimum Levy Adjustment	307,901.59	250,553.40	(57,348.18)
Total System Formula Resources	1,781,254.86	1,699,616.34	(81,638.52)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	57,960.83	63,993.15	6,032.32
Allocated Income Tax Funds	13,569.99	9,844.28	(3,725.71)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(13,569.99)	(9,844.28)	3,725.71
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	57,960.83	63,993.15	6,032.32
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	57,960.83	63,993.15	6,032.32

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

53-0001-000 KIMBALL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	787.6128	781.8658	(5.7471)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	186.00 20.4022	167.00 16.0089	(19.00) (4.3933)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	808.0150	797.8746	(10.1404)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	4,279,604.84	4,495,053.53	215,448.69
Transportation Allowance	138,258.00	132,786.64	(5,471.36)
Special Education Allowance	157,646.00	168,523.00	10,877.00
Total System Formula Needs	4,575,508.84	4,796,363.17	220,854.33
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	250,176,922	243,299,134	(6,877,788)
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,501,769.22	2,189,692.21	(312,077.01)
Net Option Funding	98,103.95	111,860.78	13,756.83
Allocated Income Tax Funds	94,955.30	84,582.36	(10,372.94)
Other Actual Receipts	584,839.00	697,888.85	113,049.85
Minimum Levy Adjustment	117,833.33	0.00	(117,833.33)
Total System Formula Resources	3,397,500.80	3,084,024.20	(313,476.60)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,178,008.04	1,712,338.97	534,330.93
Net Option Funding	98,103.95	111,860.78	13,756.83
Allocated Income Tax Funds	94,955.30	84,582.36	(10,372.94)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,371,067.29	1,908,782.12	537,714.83
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(10,807.16)	(84,724.73)	(73,917.57)
Total System State Aid	1,360,260.13	1,824,057.39	463,797.25

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

54-0013-000 CREIGHTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	562.1761	566.4374	4.2613
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	151.00 19.5718	137.00 15.8793	(14.00) (3.6925)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	581.7479	582.3167	0.5688
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,635,365.89	2,803,282.88	167,916.99
Transportation Allowance	110,912.40	116,015.64	5,103.24
Special Education Allowance	145,006.00	153,982.00	8,976.00
Total System Formula Needs	2,891,284.29	3,073,280.52	181,996.23
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	114,597,761	119,532,634	4,934,873
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,145,977.61	1,075,793.71	(70,183.90)
Net Option Funding	0.00	45,733.17	45,733.17
Allocated Income Tax Funds	49,035.58	48,043.77	(991.81)
Other Actual Receipts	358,679.00	391,690.00	33,011.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,553,692.19	1,561,260.65	7,568.46
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,337,592.10	1,512,019.87	174,427.77
Net Option Funding	0.00	45,733.17	45,733.17
Allocated Income Tax Funds	49,035.58	48,043.77	(991.81)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,386,627.68	1,605,796.81	219,169.14
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	10,145.42	46,863.73	36,718.31
Total System State Aid	1,396,773.10	1,652,660.54	255,887.44

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

54-0096-000 CROFTON COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	456.4205	476.0238	19.6033
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	111.00 13.2338	89.00 7.7215	(22.00) (5.5123)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	469.6543	483.7453	14.0910
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,127,572.71	2,328,758.65	201,185.95
Transportation Allowance	85,695.92	78,539.12	(7,156.80)
Special Education Allowance	276,168.72	273,582.00	(2,586.72)
Total System Formula Needs	2,489,437.35	2,680,879.77	191,442.43
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	135,678,777	146,857,032	11,178,255
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,356,787.77	1,321,713.29	(35,074.48)
Net Option Funding	26,274.48	51,028.59	24,754.11
Allocated Income Tax Funds	45,301.13	45,312.70	11.57
Other Actual Receipts	461,202.88	472,738.08	11,535.20
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,889,566.25	1,890,792.65	1,226.40
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	599,871.09	790,087.12	190,216.03
Net Option Funding	26,274.48	51,028.59	24,754.11
Allocated Income Tax Funds	45,301.13	45,312.70	11.57
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	671,446.70	886,428.41	214,981.71
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(27,218.60)	41,229.80	68,448.40
Total System State Aid	644,228.09	927,658.20	283,430.11

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

54-0501-000 NIOBRARA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		199.0674		182.5653		(16.5020)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	88.00	17.5044	88.00	18.2039	0.00	0.6996
Indian ADA Factor	40.23	10.0575	151.66	37.9150	111.43	27.8575
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		226.6293		238.6843		12.0550
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		1,026,649.22		1,149,030.50		122,381.28
Transportation Allowance		61,698.00		62,210.20		512.20
Special Education Allowance		77,078.00		68,551.00		(8,527.00)
Total System Formula Needs		1,165,425.22		1,279,791.70		114,366.48
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		41,980,785		46,865,984		4,885,199
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		419,807.85		421,793.86		1,986.01
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		15,979.41		12,921.37		(3,058.04)
Other Actual Receipts		164,404.00		160,527.00		(3,877.00)
Minimum Levy Adjustment		45,297.27		0.00		(45,297.27)
Total System Formula Resources		645,488.53		595,242.23		(50,246.30)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		519,936.69		684,549.47		164,612.78
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		15,979.41		12,921.37		(3,058.04)
Lop Off		0.00		(5,491.84)		(5,491.84)
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		535,916.10		691,979.01		156,062.90
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		28,558.34		(46,396.38)		(74,954.72)
Total System State Aid		564,474.44		645,582.63		81,108.19

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

54-0505-000 SANTEE COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		162.5299		163.6073		1.0774
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	95.00	20.9618	94.00	20.7038	(1.00)	(0.2580)
Indian ADA Factor	132.61	33.1525	139.55	34.8875	6.94	1.7350
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		216.6442		219.1987		2.5544
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		981,416.24		1,055,226.29		73,810.05
Transportation Allowance		7,449.60		7,551.60		102.00
Special Education Allowance		123,198.00		142,201.00		19,003.00
Total System Formula Needs		1,112,063.84		1,204,978.89		92,915.05
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		1,622,577		1,718,632		96,055
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		16,225.77		15,467.69		(758.08)
Net Option Funding		19,479.35		33,698.13		14,218.77
Allocated Income Tax Funds		396.76		498.18		101.42
Other Actual Receipts		225,067.00		285,431.00		60,364.00
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		261,168.89		335,095.00		73,926.11
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		850,894.95		869,883.90		18,988.94
Net Option Funding		19,479.35		33,698.13		14,218.77
Allocated Income Tax Funds		396.76		498.18		101.42
Lop Off		0.00		(40,886.96)		(40,886.96)
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		870,771.07		863,193.24		(7,577.83)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(48,237.98)		(4,252.76)		43,985.22
Total System State Aid		822,533.09		858,940.48		36,407.39

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

54-0576-000 WAUSA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	240.2270	224.5603	(15.6667)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	71.00 10.1455	70.00 10.7936	(1.00) 0.6481
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	250.3725	235.3539	(15.0187)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,134,208.26	1,132,997.85	(1,210.41)
Transportation Allowance	40,647.60	50,667.64	10,020.04
Special Education Allowance	105,935.00	102,084.00	(3,851.00)
Total System Formula Needs	1,280,790.86	1,285,749.49	4,958.63
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	70,930,060	77,499,435	6,569,375
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	709,300.60	697,494.92	(11,805.69)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	29,627.72	27,564.02	(2,063.70)
Other Actual Receipts	221,434.00	223,814.00	2,380.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	960,362.32	948,872.93	(11,489.38)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	320,428.54	336,876.55	16,448.01
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	29,627.72	27,564.02	(2,063.70)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	350,056.26	364,440.57	14,384.31
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	1,031.38	(9,351.40)	(10,382.78)
Total System State Aid	351,087.64	355,089.17	4,001.53

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

54-0586-000 BLOOMFIELD COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	420.2137	358.4288	(61.7849)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	108.00 13.7633	97.00 13.1759	(11.00) (0.5874)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	433.9771	371.6047	(62.3724)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,965,951.90	1,788,911.76	(177,040.15)
Transportation Allowance	92,462.40	101,361.32	8,898.92
Special Education Allowance	131,030.21	182,148.00	51,117.79
Total System Formula Needs	2,189,444.51	2,072,421.08	(117,023.44)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	128,398,885	132,238,239	3,839,354
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,283,988.85	1,190,144.15	(93,844.70)
Net Option Funding	9,513.17	0.00	(9,513.17)
Allocated Income Tax Funds	49,817.78	44,684.25	(5,133.53)
Other Actual Receipts	340,255.75	384,856.63	44,600.88
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,683,575.55	1,619,685.03	(63,890.52)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	505,868.96	452,736.05	(53,132.91)
Net Option Funding	9,513.17	0.00	(9,513.17)
Allocated Income Tax Funds	49,817.78	44,684.25	(5,133.53)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	565,199.91	497,420.29	(67,779.62)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(1,247.36)	(1,247.36)
Total System State Aid	565,199.91	496,172.94	(69,026.97)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

55-0001-000 LINCOLN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	34,369.7841	34,243.3521	(126.4320)
Limited English Proficiency Students	1,354.00 338.5000	1,611.00 402.7500	257.00 64.2500
Free Lunch/Poverty Factor	6,299.57 500.8166	6,459.56 533.0172	160.00 32.2006
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	35,209.1007	35,179.1193	(29.9814)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	159,500,128.55	169,352,915.96	9,852,787.41
Transportation Allowance	1,515,588.41	1,564,482.99	48,894.58
Special Education Allowance	20,282,399.54	20,684,080.50	401,680.96
Total System Formula Needs	181,298,116.50	191,601,479.45	10,303,362.95
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	9,537,805,477	10,362,705,665	824,900,188
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	95,378,054.77	93,264,350.99	(2,113,703.78)
Net Option Funding	816,842.36	790,131.98	(26,710.38)
Allocated Income Tax Funds	11,758,314.28	11,200,324.23	(557,990.06)
Other Actual Receipts	40,095,916.99	41,726,024.66	1,630,107.68
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	148,049,128.40	146,980,831.86	(1,068,296.55)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	33,248,988.10	44,620,647.60	11,371,659.50
Net Option Funding	816,842.36	790,131.98	(26,710.38)
Allocated Income Tax Funds	11,758,314.28	11,200,324.23	(557,990.06)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	45,824,144.74	56,611,103.81	10,786,959.06
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	652,470.32	(722,783.65)	(1,375,253.97)
Total System State Aid	46,476,615.06	55,888,320.15	9,411,705.09

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

55-0145-000 WAVERLY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,931.7953	1,914.3548	(17.4405)
Limited English Proficiency Students	35.00 8.7500	55.00 13.7500	20.00 5.0000
Free Lunch/Poverty Factor	141.02 2.7956	161.01 3.8360	19.99 1.0404
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,943.3409	1,931.9408	(11.4001)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	8,803,494.51	9,300,398.12	496,903.62
Transportation Allowance	281,138.31	402,962.18	121,823.86
Special Education Allowance	763,249.24	912,150.71	148,901.47
Total System Formula Needs	9,847,882.06	10,615,511.01	767,628.95
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	692,556,315	741,716,030	49,159,715
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	6,925,563.15	6,675,444.27	(250,118.88)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	410,809.09	384,291.81	(26,517.29)
Other Actual Receipts	1,735,272.08	2,037,147.70	301,875.62
Minimum Levy Adjustment	0.00	3,245,749.35	3,245,749.35
Total System Formula Resources	9,071,644.32	12,342,633.12	3,270,988.80
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	776,237.74	0.00	(776,237.74)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	410,809.09	384,291.81	(26,517.29)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	(384,291.81)	(384,291.81)
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,187,046.83	0.00	(1,187,046.83)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(8,483.16)	77,937.07	86,420.23
Total System State Aid	1,178,563.67	77,937.07	(1,100,626.60)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

55-0148-000 MALCOLM PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		532.4672		546.0276		13.5605
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	29.00	0.3029	32.00	0.4229	3.00	0.1200
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		532.7701		546.4505		13.6805
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		2,413,492.27		2,630,622.70		217,130.43
Transportation Allowance		51,675.00		57,477.38		5,802.38
Special Education Allowance		142,269.17		147,173.00		4,903.83
Total System Formula Needs		2,607,436.44		2,835,273.08		227,836.64
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		152,918,374		169,651,310		16,732,936
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,529,183.74		1,526,861.79		(2,321.95)
Net Option Funding		314,387.72		389,454.06		75,066.34
Allocated Income Tax Funds		87,316.95		84,949.04		(2,367.91)
Other Actual Receipts		344,082.71		353,353.00		9,270.29
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		2,274,971.12		2,354,617.89		79,646.77
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		332,465.32		480,655.19		148,189.87
Net Option Funding		314,387.72		389,454.06		75,066.34
Allocated Income Tax Funds		87,316.95		84,949.04		(2,367.91)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		734,169.99		955,058.29		220,888.30
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		36,920.74		18,470.86		(18,449.88)
Total System State Aid		771,090.73		973,529.15		202,438.42

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

55-0160-000 NORRIS SCHOOL DIST 160

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,699.1730	1,696.0699	(3.1032)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	96.00 1.0570	88.00 0.6468	(8.00) (0.4102)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,700.2301	1,696.7167	(3.5134)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	7,702,182.43	8,168,025.00	465,842.56
Transportation Allowance	300,164.12	299,365.61	(798.51)
Special Education Allowance	664,491.76	1,140,501.40	476,009.64
Total System Formula Needs	8,666,838.32	9,607,892.01	941,053.69
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	425,699,393	448,339,471	22,640,078
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	4,256,993.93	4,035,055.24	(221,938.69)
Net Option Funding	228,097.42	191,714.98	(36,382.44)
Allocated Income Tax Funds	267,415.02	257,688.67	(9,726.35)
Other Actual Receipts	1,306,530.11	1,862,584.59	556,054.48
Minimum Levy Adjustment	151,974.68	6,725.09	(145,249.59)
Total System Formula Resources	6,211,011.16	6,353,768.57	142,757.41
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,455,827.16	3,254,123.44	798,296.29
Net Option Funding	228,097.42	191,714.98	(36,382.44)
Allocated Income Tax Funds	267,415.02	257,688.67	(9,726.35)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,951,339.59	3,703,527.09	752,187.50
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	16,491.18	(155,824.38)	(172,315.56)
Total System State Aid	2,967,830.78	3,547,702.71	579,871.93

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

55-0161-000 RAYMOND CENTRAL SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	828.3640	840.7181	12.3541
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	69.00 1.6311	81.00 2.5383	12.00 0.9072
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	829.9950	843.2563	13.2613
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	3,759,945.99	4,059,451.20	299,505.21
Transportation Allowance	241,632.00	150,955.12	(90,676.88)
Special Education Allowance	241,114.99	261,615.97	20,500.98
Total System Formula Needs	4,242,692.98	4,472,022.28	229,329.30
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	228,732,606	235,714,284	6,981,678
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,287,326.06	2,121,428.56	(165,897.50)
Net Option Funding	107,028.88	132,866.90	25,838.02
Allocated Income Tax Funds	172,731.06	171,910.14	(820.92)
Other Actual Receipts	563,583.13	583,642.12	20,058.99
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,130,669.14	3,009,847.72	(120,821.42)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,112,023.84	1,462,174.56	350,150.72
Net Option Funding	107,028.88	132,866.90	25,838.02
Allocated Income Tax Funds	172,731.06	171,910.14	(820.92)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,391,783.79	1,766,951.60	375,167.82
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	45,736.57	37,976.22	(7,760.34)
Total System State Aid	1,437,520.35	1,804,927.83	367,407.47

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

56-0001-000 NORTH PLATTE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	5,069.1683	4,943.7245	(125.4438)
Limited English Proficiency Students	19.00 4.7500	27.00 6.7500	8.00 2.0000
Free Lunch/Poverty Factor	1,247.00 144.5568	1,212.00 139.4953	(35.00) (5.0615)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	5,218.4751	5,089.9699	(128.5053)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	23,640,122.49	24,503,206.90	863,084.41
Transportation Allowance	21,940.36	26,836.78	4,896.41
Special Education Allowance	2,019,140.17	2,099,763.25	80,623.07
Total System Formula Needs	25,681,203.03	26,629,806.92	948,603.90
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	1,015,965,182	1,048,509,952	32,544,770
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	10,159,651.82	9,436,589.57	(723,062.25)
Net Option Funding	46,333.74	103,979.88	57,646.14
Allocated Income Tax Funds	1,171,566.39	1,036,851.49	(134,714.90)
Other Actual Receipts	4,360,595.00	4,773,569.53	412,974.53
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	15,738,146.94	15,350,990.46	(387,156.48)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	9,943,056.08	11,278,816.46	1,335,760.38
Net Option Funding	46,333.74	103,979.88	57,646.14
Allocated Income Tax Funds	1,171,566.39	1,036,851.49	(134,714.90)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	11,160,956.20	12,419,647.82	1,258,691.62
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	386,503.10	(412,580.73)	(799,083.83)
Total System State Aid	11,547,459.31	12,007,067.10	459,607.79

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

56-0006-000 BRADY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	147.0706	123.5415	(23.5291)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	43.00 6.0128	42.00 6.7328	(1.00) 0.7200
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	153.0834	130.2743	(22.8091)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	693,480.28	627,142.89	(66,337.39)
Transportation Allowance	44,492.37	51,166.69	6,674.32
Special Education Allowance	61,902.88	64,407.00	2,504.12
Total System Formula Needs	799,875.53	742,716.58	(57,158.95)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	80,532,041	90,031,612	9,499,571
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	805,320.41	810,284.51	4,964.10
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	27,412.63	27,317.81	(94.82)
Other Actual Receipts	180,859.95	193,378.83	12,518.88
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,013,592.99	1,030,981.15	17,388.15
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	27,412.63	27,317.81	(94.82)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	27,412.63	27,317.81	(94.82)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(4.76)	(4.76)
Total System State Aid	27,412.63	27,313.05	(99.58)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

56-0007-000 MAXWELL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	313.3848	335.7313	22.3465
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	39.00 1.8925	30.00 0.8333	(9.00) (1.0592)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	315.2773	336.5646	21.2873
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	1,669,847.84	1,896,132.04	226,284.20
Transportation Allowance	34,353.80	29,256.72	(5,097.08)
Special Education Allowance	92,567.17	92,915.82	348.65
Total System Formula Needs	1,796,768.81	2,018,304.58	221,535.77
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	74,917,550	81,411,255	6,493,705
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	749,175.50	732,701.30	(16,474.20)
Net Option Funding	403,347.95	391,188.04	(12,159.91)
Allocated Income Tax Funds	21,839.22	20,385.57	(1,453.65)
Other Actual Receipts	240,413.81	274,412.33	33,998.52
Minimum Levy Adjustment	166,466.80	0.00	(166,466.80)
Total System Formula Resources	1,581,243.28	1,418,687.24	(162,556.04)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	215,525.53	599,617.34	384,091.81
Net Option Funding	403,347.95	391,188.04	(12,159.91)
Allocated Income Tax Funds	21,839.22	20,385.57	(1,453.65)
Lop Off	(126,811.43)	(88,008.64)	38,802.79
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	513,901.28	923,182.31	409,281.04
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(3,192.15)	(3,192.15)
Total System State Aid	513,901.28	919,990.16	406,088.89

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

56-0037-000 HERSHEY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	650.4529	612.5276	(37.9253)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	54.55 1.3383	61.31 2.1990	6.76 0.8607
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	651.7912	614.7267	(37.0646)
Cost Group Cost	4,530.0824	5,633.7842	1,103.7017
Subtotal	2,952,667.90	3,463,237.29	510,569.39
Transportation Allowance	89,926.38	86,830.66	(3,095.72)
Special Education Allowance	198,276.63	198,867.87	591.24
Total System Formula Needs	3,240,870.91	3,748,935.82	508,064.91
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	160,087,103	179,126,748	19,039,645
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,600,871.03	1,612,140.73	11,269.70
Net Option Funding	227,223.74	363,484.86	136,261.12
Allocated Income Tax Funds	65,013.40	60,367.89	(4,645.51)
Other Actual Receipts	503,324.94	512,428.34	9,103.39
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,396,433.11	2,548,421.82	151,988.71
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	844,437.79	1,200,514.00	356,076.21
Net Option Funding	227,223.74	363,484.86	136,261.12
Allocated Income Tax Funds	65,013.40	60,367.89	(4,645.51)
Lop Off	0.00	(156,433.36)	(156,433.36)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,136,674.93	1,467,933.39	331,258.46
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	6,346.37	(38,528.75)	(44,875.12)
Total System State Aid	1,143,021.30	1,429,404.64	286,383.33

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

56-0055-000 SUTHERLAND PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	436.2494	441.0179	4.7685
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	72.00 5.1884	86.00 7.7484	14.00 2.5600
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	441.4378	448.7663	7.3285
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	2,338,049.75	2,528,252.45	190,202.70
Transportation Allowance	40,442.12	42,186.46	1,744.34
Special Education Allowance	133,375.16	135,324.72	1,949.57
Total System Formula Needs	2,511,867.03	2,705,763.63	193,896.61
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	109,819,136	120,000,286	10,181,150
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,098,191.36	1,080,002.57	(18,188.78)
Net Option Funding	74,614.27	98,123.49	23,509.22
Allocated Income Tax Funds	64,463.93	68,744.97	4,281.04
Other Actual Receipts	340,587.56	374,914.23	34,326.67
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,577,857.12	1,621,785.26	43,928.14
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	934,009.90	1,083,978.37	149,968.46
Net Option Funding	74,614.27	98,123.49	23,509.22
Allocated Income Tax Funds	64,463.93	68,744.97	4,281.04
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,073,088.11	1,250,846.83	177,758.73
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(12,863.34)	20,681.21	33,544.55
Total System State Aid	1,060,224.76	1,271,528.04	211,303.28

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

56-0565-000 WALLACE PUBLIC SCH DIST 65 R

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		197.7838		205.8532		8.0694
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	48.00	5.5392	52.00	6.2679	4.00	0.7287
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		203.3229		212.1211		8.7981
Cost Group Cost		5,949.1490		6,483.5968		534.4478
Subtotal		1,209,598.37		1,375,307.51		165,709.14
Transportation Allowance		104,552.00		111,711.60		7,159.60
Special Education Allowance		48,043.00		54,011.00		5,968.00
Total System Formula Needs		1,362,193.37		1,541,030.11		178,836.74
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		117,171.081		122,113.750		4,942.669
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,171,710.81		1,099,023.75		(72,687.06)
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		20,457.99		20,647.69		189.70
Other Actual Receipts		204,030.00		216,084.40		12,054.40
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,396,198.80		1,335,755.84		(60,442.96)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		205,274.27		205,274.27
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		20,457.99		20,647.69		189.70
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		20,457.99		225,921.96		205,463.97
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		8.30		(3.55)		(11.84)
Total System State Aid		20,466.28		225,918.41		205,452.12

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

57-0501-000 STAPLETON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	231.6191	236.2190	4.6000
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	59.00 7.4437	0.00 0.0000	(59.00) (7.4437)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	239.0627	236.2190	(2.8437)
Cost Group Cost	5,949.1490	6,483.5968	534.4478
Subtotal	1,422,219.86	1,531,549.00	109,329.14
Transportation Allowance	69,397.65	97,484.32	28,086.67
Special Education Allowance	53,291.66	55,159.35	1,867.69
Total System Formula Needs	1,544,909.17	1,684,192.67	139,283.50
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	84,670,497	84,225,588	(444,909)
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	846,704.97	758,030.29	(88,674.68)
Net Option Funding	39,009.72	38,250.11	(759.61)
Allocated Income Tax Funds	18,764.67	20,654.17	1,889.49
Other Actual Receipts	216,759.48	228,786.02	12,026.54
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,121,238.85	1,045,720.59	(75,518.26)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	423,670.33	638,472.08	214,801.76
Net Option Funding	39,009.72	38,250.11	(759.61)
Allocated Income Tax Funds	18,764.67	20,654.17	1,889.49
Lop Off	0.00	0.00	0.00
Stabilization Factor	40,330.47	0.00	(40,330.47)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	521,775.19	697,376.36	175,601.17
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(38,078.75)	0.00	38,078.75
Total System State Aid	483,696.44	697,376.36	213,679.92

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

58-0025-000 LOUP COUNTY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	136.6581	148.0168	11.3588
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	69.00 14.5715	46.00 7.2100	(23.00) (7.3615)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	151.2296	155.2269	3.9973
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	800,978.82	874,514.75	73,535.93
Transportation Allowance	100,429.00	101,853.00	1,424.00
Special Education Allowance	53,626.00	68,220.00	14,594.00
Total System Formula Needs	955,033.82	1,044,587.75	89,553.93
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	69,756,843	75,922,083	6,165,240
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	697,568.43	683,298.75	(14,269.68)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	12,958.92	14,224.23	1,265.31
Other Actual Receipts	153,662.00	161,490.00	7,828.00
Minimum Levy Adjustment	0.00	46,616.16	46,616.16
Total System Formula Resources	864,189.35	905,629.14	41,439.79
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	90,844.47	138,958.61	48,114.13
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	12,958.92	14,224.23	1,265.31
Lop Off	0.00	0.00	0.00
Stabilization Factor	33,215.15	0.00	(33,215.15)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	137,018.54	153,182.84	16,164.30
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	137,018.54	153,182.84	16,164.30

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

59-0001-000 MADISON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	714.7285	690.6504	(24.0781)
Limited English Proficiency Students	181.00 45.2500	127.00 31.7500	(54.00) (13.5000)
Free Lunch/Poverty Factor	187.00 24.6436	170.00 20.6048	(17.00) (4.0388)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	784.6221	743.0052	(41.6169)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	3,554,402.95	3,576,840.51	22,437.57
Transportation Allowance	45,137.52	45,471.33	333.80
Special Education Allowance	305,148.42	363,767.84	58,619.42
Total System Formula Needs	3,904,688.89	3,986,079.68	81,390.79
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	208,487,473	240,476,988	31,989,515
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,084,874.73	2,164,292.89	79,418.16
Net Option Funding	29,423.66	1,191.63	(28,232.03)
Allocated Income Tax Funds	114,109.80	113,214.08	(895.72)
Other Actual Receipts	573,380.47	649,246.83	75,866.36
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,801,788.66	2,927,945.44	126,156.78
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,102,900.23	1,058,134.24	(44,765.99)
Net Option Funding	29,423.66	1,191.63	(28,232.03)
Allocated Income Tax Funds	114,109.80	113,214.08	(895.72)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,246,433.69	1,172,539.95	(73,893.74)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	33,222.46	104,742.89	71,520.42
Total System State Aid	1,279,656.15	1,277,282.84	(2,373.31)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

59-0002-000 NORFOLK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	5,059.5562	4,977.1315	(82.4247)
Limited English Proficiency Students	192.00 48.0000	209.99 52.4981	17.99 4.4981
Free Lunch/Poverty Factor	1,075.00 103.7015	1,104.00 111.2773	29.00 7.5758
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	5,211.2577	5,140.9069	(70.3507)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	23,607,426.83	24,748,418.92	1,140,992.09
Transportation Allowance	34,177.29	54,993.41	20,816.13
Special Education Allowance	1,925,984.07	1,978,809.78	52,825.71
Total System Formula Needs	25,567,588.19	26,782,222.12	1,214,633.93
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	1,249,605,893	1,276,109,486	26,503,593
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	12,496,058.93	11,484,985.37	(1,011,073.56)
Net Option Funding	36,688.79	167,519.99	130,831.21
Allocated Income Tax Funds	1,122,008.38	1,060,539.40	(61,468.98)
Other Actual Receipts	4,474,103.57	4,942,504.23	468,400.67
Minimum Levy Adjustment	64,979.51	0.00	(64,979.51)
Total System Formula Resources	18,193,839.17	17,655,549.00	(538,290.17)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	7,373,749.01	9,126,673.12	1,752,924.11
Net Option Funding	36,688.79	167,519.99	130,831.21
Allocated Income Tax Funds	1,122,008.38	1,060,539.40	(61,468.98)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	26.40	0.00	(26.40)
Total System State Aid Calculated	8,532,472.58	10,354,732.51	1,822,259.93
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	327,833.83	(458,323.26)	(786,157.10)
Total System State Aid	8,860,306.42	9,896,409.25	1,036,102.83

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

59-0005-000 BATTLE CREEK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		543.5206		554.5045		10.9839
Limited English Proficiency Students	3.00	0.7500	0.00	0.0000	(3.00)	(0.7500)
Free Lunch/Poverty Factor	79.00	4.7875	89.00	6.1398	10.00	1.3523
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		549.0580		560.6443		11.5862
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		2,487,278.15		2,698,951.68		211,673.53
Transportation Allowance		94,653.03		89,737.63		(4,915.40)
Special Education Allowance		218,132.50		204,111.52		(14,020.98)
Total System Formula Needs		2,800,063.68		2,992,800.82		192,737.14
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		143,093,208		165,966,012		22,872,804
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,430,932.08		1,493,694.11		62,762.03
Net Option Funding		316,244.71		372,172.61		55,927.90
Allocated Income Tax Funds		62,213.82		64,063.63		1,849.81
Other Actual Receipts		458,627.93		459,295.18		667.25
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		2,268,018.54		2,389,225.53		121,206.99
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		532,045.14		603,575.30		71,530.15
Net Option Funding		316,244.71		372,172.61		55,927.90
Allocated Income Tax Funds		62,213.82		64,063.63		1,849.81
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		35.40		0.00		(35.40)
Total System State Aid Calculated		910,539.07		1,039,811.53		129,272.47
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(5,257.63)		(23,520.60)		(18,262.96)
Total System State Aid		905,281.44		1,016,290.94		111,009.50

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

59-0013-000 NEWMAN GROVE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	375.4341	368.5709	(6.8632)
Limited English Proficiency Students	34.00 8.5000	39.00 9.7500	5.00 1.2500
Free Lunch/Poverty Factor	117.00 17.7933	100.00 13.5600	(17.00) (4.2332)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	401.7274	391.8809	(9.8465)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,819,858.24	1,886,521.96	66,663.72
Transportation Allowance	69,992.24	74,432.83	4,440.58
Special Education Allowance	110,772.02	116,617.58	5,845.56
Total System Formula Needs	2,000,622.50	2,077,572.36	76,949.86
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	136,306,581	145,523,443	9,216,862
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,363,065.81	1,309,710.99	(53,354.82)
Net Option Funding	127,748.32	126,127.27	(1,621.05)
Allocated Income Tax Funds	30,657.81	30,206.20	(451.61)
Other Actual Receipts	267,198.33	273,241.13	6,042.80
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,788,670.28	1,739,285.59	(49,384.69)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	211,952.22	338,286.77	126,334.55
Net Option Funding	127,748.32	126,127.27	(1,621.05)
Allocated Income Tax Funds	30,657.81	30,206.20	(451.61)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	370,358.36	494,620.24	124,261.89
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(14,255.63)	(8,249.83)	6,005.81
Total System State Aid	356,102.72	486,370.42	130,267.69

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

59-0080-000 ELKHORN VALLEY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	544.9878	536.0525	(8.9353)
Limited English Proficiency Students	23.00 5.7500	9.00 2.2500	(14.00) (3.5000)
Free Lunch/Poverty Factor	120.00 12.3489	114.00 11.3936	(6.00) (0.9554)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	563.0868	549.6961	(13.3906)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,550,829.40	2,646,247.05	95,417.65
Transportation Allowance	64,832.23	60,874.68	(3,957.55)
Special Education Allowance	183,820.02	163,159.19	(20,660.83)
Total System Formula Needs	2,799,481.65	2,870,280.92	70,799.27
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	141,140,201	152,215,776	11,075,575
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,411,402.01	1,369,941.98	(41,460.03)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	50,664.54	49,890.52	(774.02)
Other Actual Receipts	356,744.63	367,743.38	10,998.75
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,818,811.17	1,787,575.88	(31,235.29)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	980,670.48	1,082,705.03	102,034.56
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	50,664.54	49,890.52	(774.02)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,031,335.01	1,132,595.55	101,260.54
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	59,881.45	3,569.70	(56,311.75)
Total System State Aid	1,091,216.46	1,136,165.25	44,948.79

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

60-0090-000 MC PHERSON COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	126.3903	115.6327	(10.7576)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	60.00 12.3702	50.00 9.8480	(10.00) (2.5223)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	107.23 13.4042	98.13 12.2668	(9.10) (1.1374)
Adjusted Weighted Formula Students	152.1647	150.0000	(2.1647)
Cost Group Cost	5,949.1490	6,483.5968	534.4478
Subtotal	905,250.41	972,539.52	67,289.11
Transportation Allowance	18,993.27	20,509.70	1,516.42
Special Education Allowance	39,393.24	34,809.03	(4,584.21)
Total System Formula Needs	963,636.92	1,027,858.25	64,221.33
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	76,816,169	76,629,655	(186,514)
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	768,161.69	689,666.89	(78,494.80)
Net Option Funding	67,437.26	35,488.34	(31,948.93)
Allocated Income Tax Funds	8,114.80	8,616.46	501.66
Other Actual Receipts	136,486.13	127,589.19	(8,896.94)
Minimum Levy Adjustment	338,375.22	64,752.06	(273,623.17)
Total System Formula Resources	1,318,575.11	926,112.94	(392,462.17)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	101,745.31	101,745.31
Net Option Funding	67,437.26	35,488.34	(31,948.93)
Allocated Income Tax Funds	8,114.80	8,616.46	501.66
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(8,114.80)	0.00	8,114.80
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	67,437.26	145,850.10	78,412.84
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	(324.03)	(29.39)	294.64
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	67,113.23	145,820.71	78,707.48

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

61-0004-000 CENTRAL CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		896.2147		901.8228		5.6082
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	198.00	19.7780	152.00	10.6614	(46.00)	(9.1165)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		915.9926		912.4843		(3.5083)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		4,149,522.04		4,392,715.74		243,193.69
Transportation Allowance		133,630.90		138,421.20		4,790.30
Special Education Allowance		394,814.52		400,102.00		5,287.48
Total System Formula Needs		4,677,967.46		4,931,238.94		253,271.47
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		298,198,273		318,971,231		20,772,958
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		2,981,982.73		2,870,741.08		(111,241.65)
Net Option Funding		0.00		10,590.84		10,590.84
Allocated Income Tax Funds		154,622.89		127,600.35		(27,022.54)
Other Actual Receipts		829,589.32		944,747.52		115,158.20
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		3,966,194.94		3,953,679.79		(12,515.15)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		711,772.53		977,559.15		265,786.62
Net Option Funding		0.00		10,590.84		10,590.84
Allocated Income Tax Funds		154,622.89		127,600.35		(27,022.54)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		125,531.30		125,531.30		0.00
Total System State Aid Calculated		991,926.71		1,241,281.64		249,354.92
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		65,398.83		52,937.83		(12,461.00)
Total System State Aid		1,057,325.55		1,294,219.47		236,893.92

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

61-0006-000 SILVER CREEK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	190.3810	178.9908	(11.3902)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	35.00 2.7204	48.00 6.0459	13.00 3.3256
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	193.1014	185.0367	(8.0646)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	874,765.18	890,770.21	16,005.03
Transportation Allowance	37,554.00	32,326.00	(5,228.00)
Special Education Allowance	31,382.00	39,314.89	7,932.89
Total System Formula Needs	943,701.18	962,411.10	18,709.92
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	72,800,346	76,648,043	3,847,697
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	728,003.46	689,832.39	(38,171.07)
Net Option Funding	62,062.13	51,028.59	(11,033.54)
Allocated Income Tax Funds	18,488.75	18,573.52	84.76
Other Actual Receipts	137,048.95	163,819.07	26,770.12
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	945,603.29	923,253.56	(22,349.73)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	39,157.54	39,157.54
Net Option Funding	62,062.13	51,028.59	(11,033.54)
Allocated Income Tax Funds	18,488.75	18,573.52	84.76
Lop Off	0.00	0.00	0.00
Stabilization Factor	27,824.48	0.00	(27,824.48)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	108,375.36	108,759.65	384.28
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	108,375.36	108,759.65	384.28

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

61-0049-000 PALMER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		309.4527		295.6895		(13.7633)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	65.00	6.4535	52.00	3.9283	(13.00)	(2.5252)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		315.9063		299.6178		(16.2885)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		1,431,081.43		1,442,365.41		11,283.99
Transportation Allowance		77,540.40		81,964.97		4,424.57
Special Education Allowance		138,867.01		140,937.00		2,069.99
Total System Formula Needs		1,647,488.84		1,665,267.38		17,778.55
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		84,293,043		89,988,926		5,695,883
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		842,930.43		809,900.33		(33,030.10)
Net Option Funding		196,152.57		177,637.27		(18,515.30)
Allocated Income Tax Funds		32,020.72		34,766.50		2,745.78
Other Actual Receipts		241,439.23		252,211.65		10,772.42
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,312,542.95		1,274,515.75		(38,027.20)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		334,945.89		390,751.64		55,805.74
Net Option Funding		196,152.57		177,637.27		(18,515.30)
Allocated Income Tax Funds		32,020.72		34,766.50		2,745.78
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		563,119.18		603,155.40		40,036.22
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(634.65)		20,701.36		21,336.01
Total System State Aid		562,484.53		623,856.76		61,372.23

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

62-0021-000 BAYARD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	526.5556	596.3417	69.7861
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	218.00 41.2916	216.00 38.0271	(2.00) (3.2645)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	567.8472	634.3688	66.5216
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,572,394.54	3,053,862.84	481,468.30
Transportation Allowance	151,469.26	147,939.70	(3,529.56)
Special Education Allowance	139,966.22	183,878.21	43,911.99
Total System Formula Needs	2,863,830.02	3,385,680.75	521,850.73
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	111,199,204	112,180,019	980,815
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,111,992.04	1,009,620.17	(102,371.87)
Net Option Funding	159,005.89	101,342.85	(57,663.05)
Allocated Income Tax Funds	48,527.78	45,564.29	(2,963.48)
Other Actual Receipts	462,155.91	520,241.14	58,085.24
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,781,681.62	1,676,768.46	(104,913.16)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,082,148.40	1,708,912.30	626,763.90
Net Option Funding	159,005.89	101,342.85	(57,663.05)
Allocated Income Tax Funds	48,527.78	45,564.29	(2,963.48)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,289,682.07	1,855,819.44	566,137.37
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(44,826.31)	214,305.24	259,131.55
Total System State Aid	1,244,855.76	2,070,124.68	825,268.91

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

62-0063-000 BRIDGEPORT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	662.3396	640.5054	(21.8343)
Limited English Proficiency Students	17.00 4.2500	20.00 5.0000	3.00 0.7500
Free Lunch/Poverty Factor	157.00 17.0672	181.27 24.3750	24.27 7.3078
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	683.6568	669.8804	(13.7764)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	3,620,948.76	3,773,961.38	153,012.61
Transportation Allowance	235,925.81	229,702.32	(6,223.50)
Special Education Allowance	255,837.78	248,842.50	(6,995.28)
Total System Formula Needs	4,112,712.36	4,252,506.19	139,793.83
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	181,502,586	189,422,315	7,919,729
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,815,025.86	1,704,800.83	(110,225.03)
Net Option Funding	86,589.40	33,682.42	(52,906.98)
Allocated Income Tax Funds	84,676.89	78,557.76	(6,119.13)
Other Actual Receipts	595,331.57	667,394.85	72,063.28
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,581,623.72	2,484,435.87	(97,187.85)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,531,088.64	1,768,070.32	236,981.69
Net Option Funding	86,589.40	33,682.42	(52,906.98)
Allocated Income Tax Funds	84,676.89	78,557.76	(6,119.13)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,702,354.93	1,880,310.51	177,955.58
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	16,141.13	(103,876.93)	(120,018.06)
Total System State Aid	1,718,496.06	1,776,433.58	57,937.52

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

63-0001-000 FULLERTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		526.8696		530.5951		3.7255
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	141.55	18.3985	147.26	20.2778	5.71	1.8793
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		545.2681		550.8729		5.6048
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		2,470,109.35		2,651,911.92		181,802.57
Transportation Allowance		91,677.82		75,152.43		(16,525.39)
Special Education Allowance		95,184.28		98,716.59		3,532.31
Total System Formula Needs		2,656,971.46		2,825,780.94		168,809.49
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		136,349,987		142,956,665		6,606,678
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,363,499.87		1,286,609.98		(76,889.88)
Net Option Funding		151,304.75		84,726.72		(66,578.04)
Allocated Income Tax Funds		43,885.48		43,779.83		(105.65)
Other Actual Receipts		282,317.76		306,507.53		24,189.77
Minimum Levy Adjustment		0.00		26,018.11		26,018.11
Total System Formula Resources		1,841,007.86		1,747,642.18		(93,365.68)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		815,963.59		1,078,138.76		262,175.17
Net Option Funding		151,304.75		84,726.72		(66,578.04)
Allocated Income Tax Funds		43,885.48		43,779.83		(105.65)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		1,011,153.82		1,206,645.31		195,491.49
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		27,149.41		9,034.81		(18,114.59)
Total System State Aid		1,038,303.23		1,215,680.12		177,376.89

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

63-0003-000 GENOA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		391.6708		410.2447		18.5739
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	87.00	8.7840	64.00	4.2235	(23.00)	(4.5606)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		400.4548		414.4681		14.0133
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		1,814,093.42		1,995,257.13		181,163.72
Transportation Allowance		48,069.20		48,362.88		293.68
Special Education Allowance		156,957.55		126,666.06		(30,291.49)
Total System Formula Needs		2,019,120.16		2,170,286.07		151,165.91
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		110,944,031		117,787,096		6,843,065
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,109,440.31		1,060,083.86		(49,356.45)
Net Option Funding		84,712.54		25,514.30		(59,198.25)
Allocated Income Tax Funds		37,135.40		37,650.11		514.71
Other Actual Receipts		283,770.89		262,687.25		(21,083.65)
Minimum Levy Adjustment		36,500.59		0.00		(36,500.59)
Total System Formula Resources		1,551,559.74		1,385,935.52		(165,624.21)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		467,560.43		784,350.54		316,790.12
Net Option Funding		84,712.54		25,514.30		(59,198.25)
Allocated Income Tax Funds		37,135.40		37,650.11		514.71
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		589,408.37		847,514.95		258,106.58
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		33,849.09		62,505.64		28,656.55
Total System State Aid		623,257.46		910,020.59		286,763.13

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

64-0023-000 JOHNSON-BROCK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		291.6508		288.2070		(3.4437)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	50.00	3.7908	47.00	3.3326	(3.00)	(0.4581)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		295.4415		291.5397		(3.9019)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		1,338,374.54		1,403,477.24		65,102.71
Transportation Allowance		92,190.11		87,530.24		(4,659.87)
Special Education Allowance		95,286.00		97,542.31		2,256.31
Total System Formula Needs		1,525,850.64		1,588,549.79		62,699.15
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		113,445,205		115,494,051		2,048,846
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,134,452.05		1,039,446.46		(95,005.59)
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		45,087.69		42,462.89		(2,624.80)
Other Actual Receipts		260,617.55		237,050.09		(23,567.46)
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,440,157.30		1,318,959.44		(121,197.85)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		85,693.35		269,590.35		183,897.00
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		45,087.69		42,462.89		(2,624.80)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		130,781.04		312,053.24		181,272.20
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		0.00		16,970.79		16,970.79
Total System State Aid		130,781.04		329,024.03		198,242.99

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

64-0029-000 AUBURN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		1,143.9184		1,100.9440		(42.9743)
Limited English Proficiency Students	1.00	0.2500	2.00	0.5000	1.00	0.2500
Free Lunch/Poverty Factor	213.00	17.2833	181.00	12.5983	(32.00)	(4.6850)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		1,161.4516		1,114.0423		(47.4093)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		5,261,471.70		5,363,019.91		101,548.21
Transportation Allowance		122,474.40		114,876.08		(7,598.32)
Special Education Allowance		490,306.59		483,316.00		(6,990.59)
Total System Formula Needs		5,874,252.69		5,961,211.99		86,959.30
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		241,740,240		257,609,747		15,869,507
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		2,417,402.40		2,318,487.72		(98,914.68)
Net Option Funding		237,829.33		190,153.71		(47,675.61)
Allocated Income Tax Funds		213,108.55		197,205.74		(15,902.81)
Other Actual Receipts		1,026,500.96		1,027,377.58		876.62
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		3,894,841.23		3,733,224.75		(161,616.48)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		1,979,411.46		2,227,987.24		248,575.78
Net Option Funding		237,829.33		190,153.71		(47,675.61)
Allocated Income Tax Funds		213,108.55		197,205.74		(15,902.81)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		2,430,349.33		2,615,346.69		184,997.36
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(64,158.28)		(19,042.33)		45,115.95
Total System State Aid		2,366,191.06		2,596,304.36		230,113.31

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

65-2005-000 SOUTH CENTRAL NE UN SCH SYS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		1,566.8919		1,503.7218		(63.1701)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	313.00	31.3556	268.00	21.7521	(45.00)	(9.6035)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		1,598.2475		1,525.4739		(72.7736)
Cost Group Cost		4,632.2523		5,633.7842		1,001.5319
Subtotal		7,403,485.55		8,594,190.62		1,190,705.07
Transportation Allowance		304,421.27		324,723.84		20,302.57
Special Education Allowance		666,695.39		702,486.00		35,790.61
Total System Formula Needs		8,374,602.21		9,621,400.46		1,246,798.25
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		413,120,365		438,103,748		24,983,383
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		4,131,203.65		3,942,933.73		(188,269.92)
Net Option Funding		149,492.72		0.00		(149,492.72)
Allocated Income Tax Funds		183,293.71		183,493.11		199.40
Other Actual Receipts		1,542,489.03		1,570,511.30		28,022.27
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		6,006,479.11		5,696,938.14		(309,540.96)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		2,368,123.11		3,924,462.32		1,556,339.21
Net Option Funding		149,492.72		0.00		(149,492.72)
Allocated Income Tax Funds		183,293.71		183,493.11		199.40
Lop Off		0.00		0.00		0.00
Stabilization Factor		166,312.86		0.00		(166,312.86)
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		531,506.70		531,506.70
Total System State Aid Calculated		2,867,222.40		4,639,462.13		1,772,239.74
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(25,369.50)		77,002.13		102,371.63
Total System State Aid		2,841,852.90		4,716,464.26		1,874,611.36

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

66-0027-000 SYRACUSE-DUNBAR-AVOCA SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	819.9305	801.1688	(18.7616)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	89.00 3.3829	88.00 3.4176	(1.00) 0.0347
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	823.3133	804.5864	(18.7269)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	3,729,677.15	3,873,293.51	143,616.36
Transportation Allowance	224,267.10	232,808.76	8,541.66
Special Education Allowance	316,726.11	343,885.33	27,159.22
Total System Formula Needs	4,270,670.36	4,449,987.60	179,317.24
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	300,097,879	303,378,779	3,280,900
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	3,000,978.79	2,730,409.01	(270,569.78)
Net Option Funding	27,180.49	30,809.72	3,629.22
Allocated Income Tax Funds	153,226.76	139,423.92	(13,802.84)
Other Actual Receipts	773,438.63	803,079.58	29,640.94
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,954,824.68	3,703,722.22	(251,102.45)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	315,845.69	746,265.38	430,419.69
Net Option Funding	27,180.49	30,809.72	3,629.22
Allocated Income Tax Funds	153,226.76	139,423.92	(13,802.84)
Lop Off	0.00	0.00	0.00
Stabilization Factor	43,106.68	0.00	(43,106.68)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	539,359.62	916,499.01	377,139.40
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(17,600.33)	0.00	17,600.33
Total System State Aid	521,759.28	916,499.01	394,739.73

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

66-0111-000 NEBRASKA CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,668.5162	1,621.9835	(46.5327)
Limited English Proficiency Students	22.00 5.5000	32.00 8.0000	10.00 2.5000
Free Lunch/Poverty Factor	276.00 19.1749	265.00 18.2352	(11.00) (0.9397)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,693.1912	1,648.2187	(44.9724)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	7,670,295.54	7,934,554.78	264,259.24
Transportation Allowance	58,489.00	102,049.00	43,560.00
Special Education Allowance	488,723.00	636,934.96	148,211.96
Total System Formula Needs	8,217,507.54	8,673,538.74	456,031.20
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	406,817,772	440,743,442	33,925,670
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	4,068,177.72	3,966,690.98	(101,486.74)
Net Option Funding	284,489.18	25,514.30	(258,974.88)
Allocated Income Tax Funds	296,126.78	313,843.25	17,716.48
Other Actual Receipts	1,286,539.90	1,388,925.78	102,385.88
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,935,333.57	5,694,974.31	(240,359.27)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,282,173.97	2,978,564.44	696,390.46
Net Option Funding	284,489.18	25,514.30	(258,974.88)
Allocated Income Tax Funds	296,126.78	313,843.25	17,716.48
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,862,789.92	3,317,921.99	455,132.06
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(60,947.77)	57,785.11	118,732.89
Total System State Aid	2,801,842.15	3,375,707.10	573,864.95

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

66-0501-000 PALMYRA DISTRICT O R 1

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	530.1073	525.2558	(4.8515)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	64.05 2.8904	84.04 5.8257	20.00 2.9353
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	532.9977	531.0815	(1.9162)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,414,523.64	2,556,635.91	142,112.27
Transportation Allowance	131,510.03	136,412.65	4,902.62
Special Education Allowance	177,138.72	187,878.58	10,739.86
Total System Formula Needs	2,723,172.39	2,880,927.14	157,754.75
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	173,900,914	182,740,754	8,839,840
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,739,009.14	1,644,666.79	(94,342.35)
Net Option Funding	0.00	26,958.50	26,958.50
Allocated Income Tax Funds	95,342.83	92,685.80	(2,657.03)
Other Actual Receipts	409,165.16	415,065.98	5,900.82
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,243,517.13	2,179,377.07	(64,140.06)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	479,655.26	701,550.07	221,894.81
Net Option Funding	0.00	26,958.50	26,958.50
Allocated Income Tax Funds	95,342.83	92,685.80	(2,657.03)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	35,318.15	0.00	(35,318.15)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	610,316.24	821,194.37	210,878.13
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(19,788.65)	(5,905.08)	13,883.57
Total System State Aid	590,527.59	815,289.29	224,761.70

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

67-0001-000 PAWNEE CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	379.5127	363.6233	(15.8894)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	95.00 11.4261	99.00 13.0000	4.00 1.5738
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	390.9388	376.6232	(14.3156)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,770,985.06	1,813,071.04	42,085.98
Transportation Allowance	92,628.56	107,794.59	15,166.03
Special Education Allowance	123,169.00	105,773.00	(17,396.00)
Total System Formula Needs	1,986,782.62	2,026,638.63	39,856.01
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	83,298,656	98,154,275	14,855,619
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	832,986.56	883,388.48	50,401.92
Net Option Funding	65,686.20	50,547.19	(15,139.01)
Allocated Income Tax Funds	40,422.29	35,687.42	(4,734.87)
Other Actual Receipts	322,864.01	322,079.83	(784.18)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,261,959.06	1,291,702.92	29,743.86
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	724,823.56	734,935.71	10,112.15
Net Option Funding	65,686.20	50,547.19	(15,139.01)
Allocated Income Tax Funds	40,422.29	35,687.42	(4,734.87)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	830,932.05	821,170.33	(9,761.72)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	41,118.60	29,151.99	(11,966.61)
Total System State Aid	872,050.65	850,322.31	(21,728.34)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

67-0033-000 TABLE ROCK-STEINAUER SCHS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		117.0108		114.2524		(2.7584)
Limited English Proficiency Students	3.00	0.7500	0.00	0.0000	(3.00)	(0.7500)
Free Lunch/Poverty Factor	38.33	6.1645	30.00	3.8168	(8.33)	(2.3477)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		123.9253		118.0692		(5.8561)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		561,391.98		568,387.22		6,995.24
Transportation Allowance		47,569.49		42,933.70		(4,635.80)
Special Education Allowance		87,197.26		97,209.35		10,012.09
Total System Formula Needs		696,158.73		708,530.27		12,371.53
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		49,000,607		55,070,057		6,069,450
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		490,006.07		495,630.51		5,624.44
Net Option Funding		15,402.28		0.00		(15,402.28)
Allocated Income Tax Funds		21,141.74		15,410.56		(5,731.18)
Other Actual Receipts		201,315.77		205,331.68		4,015.91
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		727,865.86		716,372.75		(11,493.11)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		0.00		0.00
Net Option Funding		15,402.28		0.00		(15,402.28)
Allocated Income Tax Funds		21,141.74		15,410.56		(5,731.18)
Lop Off		0.00		0.00		0.00
Stabilization Factor		157,937.02		89,203.84		(68,733.19)
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		194,481.05		104,614.39		(89,866.65)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		0.00		0.00		0.00
Total System State Aid		194,481.05		104,614.39		(89,866.65)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

67-0069-000 LEWISTON CONSOLIDATED SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	267.0707	274.0669	6.9962
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	50.00 4.2942	52.00 4.5688	2.00 0.2746
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	271.3649	278.6357	7.2708
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	1,437,268.65	1,569,773.40	132,504.75
Transportation Allowance	95,361.60	98,684.16	3,322.56
Special Education Allowance	82,476.75	99,618.00	17,141.25
Total System Formula Needs	1,615,107.00	1,768,075.56	152,968.56
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	101,960,639	100,496,453	(1,464,186)
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,019,606.39	904,468.08	(115,138.31)
Net Option Funding	53,427.50	65,742.74	12,315.24
Allocated Income Tax Funds	23,498.81	19,760.08	(3,738.74)
Other Actual Receipts	190,305.87	231,195.79	40,889.92
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,286,838.57	1,221,166.68	(65,671.89)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	328,268.43	546,908.88	218,640.45
Net Option Funding	53,427.50	65,742.74	12,315.24
Allocated Income Tax Funds	23,498.81	19,760.08	(3,738.74)
Lop Off	0.00	(36,340.41)	(36,340.41)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	405,194.74	596,071.29	190,876.54
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(2,184.09)	2,585.68	4,769.77
Total System State Aid	403,010.65	598,656.96	195,646.31

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

68-0001-000 GRANT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	476.7139	447.3294	(29.3845)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	79.00 5.8107	77.00 6.0205	(2.00) 0.2098
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	482.5247	453.3499	(29.1747)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	2,555,664.04	2,554,075.57	(1,588.47)
Transportation Allowance	87,278.70	86,007.40	(1,271.30)
Special Education Allowance	148,873.00	195,280.00	46,407.00
Total System Formula Needs	2,791,815.74	2,835,362.97	43,547.23
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	198,407,617	205,215,831	6,808,214
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,984,076.17	1,846,942.48	(137,133.69)
Net Option Funding	5,526.98	51,024.21	45,497.23
Allocated Income Tax Funds	73,055.46	64,751.46	(8,303.99)
Other Actual Receipts	513,016.69	554,157.50	41,140.81
Minimum Levy Adjustment	198.41	0.00	(198.41)
Total System Formula Resources	2,575,873.71	2,516,875.65	(58,998.05)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	215,942.04	318,487.32	102,545.28
Net Option Funding	5,526.98	51,024.21	45,497.23
Allocated Income Tax Funds	73,055.46	64,751.46	(8,303.99)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	294,524.48	434,262.99	139,738.52
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	16,857.25	35,528.98	18,671.73
Total System State Aid	311,381.73	469,791.98	158,410.25

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

68-0112-000 WHEATLAND PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	198.1421	167.4333	(30.7088)
Limited English Proficiency Students	7.00 1.7500	0.00 0.0000	(7.00) (1.7500)
Free Lunch/Poverty Factor	79.00 14.7670	84.00 17.6865	5.00 2.9195
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	214.6591	185.1198	(29.5393)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	1,136,929.58	1,042,924.91	(94,004.67)
Transportation Allowance	74,610.89	64,651.12	(9,959.77)
Special Education Allowance	72,598.83	94,971.00	22,372.17
Total System Formula Needs	1,284,139.30	1,202,547.03	(81,592.27)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	86,054,525	88,051,454	1,996,929
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	860,545.25	792,463.09	(68,082.16)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	20,796.24	25,727.63	4,931.39
Other Actual Receipts	194,672.63	233,830.96	39,158.33
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,076,014.12	1,052,021.67	(23,992.45)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	208,125.18	150,525.35	(57,599.82)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	20,796.24	25,727.63	4,931.39
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	228,921.42	176,252.98	(52,668.43)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(15,514.96)	(789.19)	14,725.76
Total System State Aid	213,406.46	175,463.79	(37,942.67)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

69-0044-000 HOLDREGE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		1,497.4947		1,451.8127		(45.6819)
Limited English Proficiency Students	2.00	0.5000	17.39	4.3480	15.39	3.8480
Free Lunch/Poverty Factor	249.00	17.4445	237.00	16.3351	(12.00)	(1.1094)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		1,515.4392		1,472.4958		(42.9434)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		6,865,064.47		7,088,621.43		223,556.95
Transportation Allowance		59,941.46		56,084.95		(3,856.50)
Special Education Allowance		879,742.37		885,772.23		6,029.87
Total System Formula Needs		7,804,748.29		8,030,478.61		225,730.32
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		411,290,562		408,962,892		(2,327,670)
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		4,112,905.62		3,680,666.03		(432,239.59)
Net Option Funding		111,199.28		144,681.18		33,481.90
Allocated Income Tax Funds		290,281.59		284,525.75		(5,755.84)
Other Actual Receipts		1,482,424.49		1,526,715.72		44,291.23
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		5,996,810.97		5,636,588.68		(360,222.30)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		1,807,937.32		2,393,889.93		585,952.61
Net Option Funding		111,199.28		144,681.18		33,481.90
Allocated Income Tax Funds		290,281.59		284,525.75		(5,755.84)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		28.60		0.00		(28.60)
Total System State Aid Calculated		2,209,446.79		2,823,096.86		613,650.08
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(50,384.28)		29,125.03		79,509.31
Total System State Aid		2,159,062.51		2,852,221.89		693,159.38

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

69-0054-000 BERTRAND PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	388.9289	369.7755	(19.1534)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	63.00 4.5734	48.00 2.5504	(15.00) (2.0230)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	393.5023	372.3259	(21.1764)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,782,597.72	1,792,383.46	9,785.75
Transportation Allowance	116,939.00	82,380.64	(34,558.36)
Special Education Allowance	125,704.00	124,124.00	(1,580.00)
Total System Formula Needs	2,025,240.72	1,998,888.10	(26,352.61)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	176,853,232	170,701,835	(6,151,397)
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,768,532.32	1,536,316.52	(232,215.81)
Net Option Funding	18,120.33	0.00	(18,120.33)
Allocated Income Tax Funds	39,967.90	40,001.11	33.21
Other Actual Receipts	298,822.61	303,434.20	4,611.59
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,125,443.16	1,879,751.82	(245,691.34)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	119,136.28	119,136.28
Net Option Funding	18,120.33	0.00	(18,120.33)
Allocated Income Tax Funds	39,967.90	40,001.11	33.21
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	58,088.23	159,137.39	101,049.16
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(6.94)	(6.94)
Total System State Aid	58,088.23	159,130.45	101,042.23

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

69-0055-000 LOOMIS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		239.4516		263.0004		23.5488
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	45.99	3.8319	42.00	2.7549	(3.99)	(1.0770)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		243.2835		265.7553		22.4718
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		1,102,094.11		1,279,350.60		177,256.50
Transportation Allowance		50,980.47		54,756.66		3,776.19
Special Education Allowance		100,342.05		103,771.55		3,429.50
Total System Formula Needs		1,253,416.63		1,437,878.82		184,462.18
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		151,063,849		149,116,616		(1,947,233)
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,510,638.49		1,342,049.54		(168,588.95)
Net Option Funding		62,302.88		153,787.94		91,485.06
Allocated Income Tax Funds		27,948.64		24,191.72		(3,756.92)
Other Actual Receipts		220,378.71		234,728.63		14,349.92
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,821,268.72		1,754,757.83		(66,510.89)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		0.00		0.00
Net Option Funding		62,302.88		153,787.94		91,485.06
Allocated Income Tax Funds		27,948.64		24,191.72		(3,756.92)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		90,251.52		177,979.66		87,728.14
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		11.67		(4.85)		(16.52)
Total System State Aid		90,263.19		177,974.81		87,711.62

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

70-0002-000 PIERCE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		947.7985		877.1247		(70.6738)
Limited English Proficiency Students	0.00	0.0000	0.01	0.0019	0.01	0.0019
Free Lunch/Poverty Factor	136.00	8.2774	109.00	5.2510	(27.00)	(3.0264)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		956.0759		882.3775		(73.6984)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		4,331,102.60		4,247,781.37		(83,321.23)
Transportation Allowance		132,988.80		134,702.44		1,713.64
Special Education Allowance		256,090.60		263,501.61		7,411.01
Total System Formula Needs		4,720,182.01		4,645,985.43		(74,196.58)
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		180,184,433		207,932,353		27,747,920
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,801,844.33		1,871,391.18		69,546.85
Net Option Funding		71,557.11		160,669.98		89,112.87
Allocated Income Tax Funds		110,250.25		103,664.14		(6,586.11)
Other Actual Receipts		618,536.03		649,615.72		31,079.69
Minimum Levy Adjustment		0.00		49,279.97		49,279.97
Total System Formula Resources		2,602,187.72		2,834,620.98		232,433.27
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		2,117,994.29		1,811,364.44		(306,629.85)
Net Option Funding		71,557.11		160,669.98		89,112.87
Allocated Income Tax Funds		110,250.25		103,664.14		(6,586.11)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		3,026.00		0.00		(3,026.00)
Total System State Aid Calculated		2,302,827.65		2,075,698.56		(227,129.09)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		64,129.33		(19,584.53)		(83,713.86)
Total System State Aid		2,366,956.98		2,056,114.03		(310,842.95)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

70-0005-000 PLAINVIEW PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		596.5889		589.1888		(7.4001)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	148.00	17.8889	126.00	12.5153	(22.00)	(5.3736)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		614.4778		601.7041		(12.7737)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		2,783,635.02		2,896,614.45		112,979.43
Transportation Allowance		150,002.92		143,630.76		(6,372.16)
Special Education Allowance		235,737.00		256,837.75		21,100.75
Total System Formula Needs		3,169,374.94		3,297,082.95		127,708.02
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		161,951,860		178,815,858		16,863,998
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,619,518.60		1,609,342.72		(10,175.88)
Net Option Funding		98,755.80		44,770.37		(53,985.43)
Allocated Income Tax Funds		67,207.49		58,348.74		(8,858.75)
Other Actual Receipts		486,707.73		567,268.48		80,560.75
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		2,272,189.62		2,279,730.31		7,540.69
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		897,185.32		1,017,352.64		120,167.32
Net Option Funding		98,755.80		44,770.37		(53,985.43)
Allocated Income Tax Funds		67,207.49		58,348.74		(8,858.75)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		1,063,148.60		1,120,471.75		57,323.15
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		12,783.45		34,441.79		21,658.34
Total System State Aid		1,075,932.05		1,154,913.54		78,981.49

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

70-0542-000 OSMOND PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	319.9936	329.1295	9.1359
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	59.00 5.1081	72.00 7.7336	13.00 2.6255
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	325.1017	336.8632	11.7614
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,472,737.67	1,621,665.42	148,927.75
Transportation Allowance	75,075.92	59,839.92	(15,236.00)
Special Education Allowance	137,236.07	142,781.00	5,544.93
Total System Formula Needs	1,685,049.66	1,824,286.34	139,236.68
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	88,244,563	97,832,428	9,587,865
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	882,445.63	880,491.85	(1,953.78)
Net Option Funding	37,599.68	50,065.79	12,466.10
Allocated Income Tax Funds	39,607.23	38,175.74	(1,431.48)
Other Actual Receipts	306,451.92	325,055.00	18,603.08
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,266,104.46	1,293,788.38	27,683.92
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	418,945.20	530,497.96	111,552.76
Net Option Funding	37,599.68	50,065.79	12,466.10
Allocated Income Tax Funds	39,607.23	38,175.74	(1,431.48)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	496,152.11	618,739.49	122,587.38
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(25,548.07)	14,679.35	40,227.42
Total System State Aid	470,604.04	633,418.84	162,814.80

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

71-0001-000 COLUMBUS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		3,830.2890		3,827.2063		(3.0828)
Limited English Proficiency Students	156.00	39.0000	170.00	42.5000	14.00	3.5000
Free Lunch/Poverty Factor	819.00	79.7580	717.00	59.6674	(102.00)	(20.0906)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		3,949.0471		3,929.3737		(19.6734)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		17,889,508.84		18,916,075.96		1,026,567.12
Transportation Allowance		51,756.36		55,470.29		3,713.92
Special Education Allowance		1,538,767.90		1,588,525.93		49,758.03
Total System Formula Needs		19,480,033.10		20,560,072.18		1,080,039.08
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		829,318,802		895,533,427		66,214,625
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		8,293,188.02		8,059,800.84		(233,387.18)
Net Option Funding		147,680.69		168,490.63		20,809.95
Allocated Income Tax Funds		1,007,368.71		950,538.72		(56,829.99)
Other Actual Receipts		3,695,123.50		3,825,246.06		130,122.56
Minimum Levy Adjustment		470,223.76		0.00		(470,223.76)
Total System Formula Resources		13,613,584.68		13,004,076.25		(609,508.43)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		5,866,448.42		7,555,995.92		1,689,547.50
Net Option Funding		147,680.69		168,490.63		20,809.95
Allocated Income Tax Funds		1,007,368.71		950,538.72		(56,829.99)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		7,021,497.82		8,675,025.27		1,653,527.45
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(238,425.74)		(120,081.93)		118,343.82
Total System State Aid		6,783,072.08		8,554,943.35		1,771,871.27

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

71-0005-000 LAKEVIEW COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	973.9966	954.6888	(19.3078)
Limited English Proficiency Students	64.00 16.0000	112.00 28.0000	48.00 12.0000
Free Lunch/Poverty Factor	211.47 20.8765	202.86 19.8134	(8.62) (1.0632)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,010.8731	1,002.5021	(8.3710)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	4,579,338.56	4,826,063.46	246,724.90
Transportation Allowance	82.89	308.90	226.01
Special Education Allowance	406,040.30	417,122.53	11,082.23
Total System Formula Needs	4,985,461.75	5,243,494.89	258,033.14
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	449,231,451	495,435,091	46,203,640
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	4,492,314.51	4,458,915.82	(33,398.69)
Net Option Funding	0.00	1,020.77	1,020.77
Allocated Income Tax Funds	109,797.14	100,230.09	(9,567.06)
Other Actual Receipts	959,414.97	968,515.96	9,100.99
Minimum Levy Adjustment	334,677.43	308,656.06	(26,021.37)
Total System Formula Resources	5,896,204.06	5,837,338.70	(58,865.36)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	1,020.77	1,020.77
Allocated Income Tax Funds	109,797.14	100,230.09	(9,567.06)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(109,797.14)	(100,230.09)	9,567.06
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	416,286.50	0.00	(416,286.50)
Total System State Aid Calculated	416,286.50	1,020.77	(415,265.73)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	416,286.50	1,020.77	(415,265.73)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

71-0067-000 HUMPHREY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	271.8238	237.8299	(33.9938)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	106.00 18.7507	65.00 8.1519	(41.00) (10.5988)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	290.5745	245.9819	(44.5926)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,316,326.31	1,184,161.15	(132,165.15)
Transportation Allowance	68,219.79	73,097.03	4,877.25
Special Education Allowance	177,134.46	196,334.47	19,200.01
Total System Formula Needs	1,561,680.55	1,453,592.65	(108,087.90)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	245,253,383	256,302,844	11,049,461
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,452,533.83	2,306,725.60	(145,808.23)
Net Option Funding	258,667.71	304,727.34	46,059.64
Allocated Income Tax Funds	79,908.33	72,942.38	(6,965.95)
Other Actual Receipts	400,666.07	424,130.49	23,464.42
Minimum Levy Adjustment	1,200,760.56	1,203,341.85	2,581.29
Total System Formula Resources	4,392,536.50	4,311,867.66	(80,668.84)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	258,667.71	304,727.34	46,059.64
Allocated Income Tax Funds	79,908.33	72,942.38	(6,965.95)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(79,908.33)	(72,942.38)	6,965.95
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	258,667.71	304,727.34	46,059.64
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	258,667.71	304,727.34	46,059.64

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

71-0076-000 MONROE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	124.3406	121.2067	(3.1340)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	29.00 3.2544	28.00 3.0666	(1.00) (0.1878)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	127.5950	124.2733	(3.3217)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	578,015.96	598,253.89	20,237.93
Transportation Allowance	25,147.20	23,830.32	(1,316.88)
Special Education Allowance	37,294.00	47,684.00	10,390.00
Total System Formula Needs	640,457.16	669,768.21	29,311.05
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	57,801,607	62,465,288	4,663,681
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	578,016.07	562,187.59	(15,828.48)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	17,009.34	17,108.43	99.10
Other Actual Receipts	97,430.00	111,869.00	14,439.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	692,455.41	691,165.02	(1,290.38)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	17,009.34	17,108.43	99.10
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	17,009.34	17,108.43	99.10
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	(13,787.50)	(13,787.50)
Prior Year State Aid Correction	(30,796.83)	(2.95)	30,793.88
Total System State Aid	(13,787.50)	3,317.98	17,105.48

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